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 **BELLSOUTH®**

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Kathy Sager
Manager
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REG. A. DOCKET ROOM

May 17, 2005

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TN REGULATORY / UTILITY
TELECOMMUNICATIONS DIVISION

Chairman Pat Miller
C/o Carol Timberlake
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee

Dear Chairman Miller:

SUBJECT: PROPRIETARY INFORMATION ENCLOSED - Filing of 2004 Price Regulation Computation

Attached is BellSouth's computation of the 2004 Price Regulation Index. Prices included in this filing are as of December 1, 2004.

Please call me at 214-4150 if you desire additional information. Please note that the data contained in this filing is proprietary and is being provided subject to proprietary agreement.

Yours truly,

Kathy Sager (for)

Attachments

05-00148